

**Finance Committee Regular Meeting**  
**Minutes of the May 11, 2015**

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 8:00 a.m. on Monday, May 11, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer and Gohr. Uttke was excused.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Bill Wiley, Brian Field, Ken Kamps, Janet Wimmer and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Gohr and 2<sup>nd</sup> by Adelmeyer to allow the chair to deviate from the agenda at his discretion. Motion carried 4-1. Uttke was absent.

Motion by Schaefer and 2<sup>nd</sup> by Gohr to approve April 14, 2015 regular committee meeting minutes and April 21, 2015 special committee meeting minutes as presented. Motion carried 4-1. Uttke was absent.

Resolution No. 15-13 – Appropriate Anticipated Revenue to Fund Two Full-Time Benefited Utility II/Truck Driver Positions. The Fiscal Note sets forth a Fiscal Impact in the amount of \$400,000 revenues and expenditures on 2015's adopted Budget. Brian Field, Highway Commissioner appeared before committee members to present information on Resolution No. 15-13. According to Field, two Utility II Truck Driver positions were vacated and left unfunded since 2010 due to the reduction of State funded highway work. State contracted funding is increasing and Field is optimistic it will continue to improve. Additional staffing would also relieve staffing challenges during snow events. Labor is anticipated to be \$65,000 and the balance would cover material and equipment. Motion by Schaefer and 2<sup>nd</sup> by Gohr to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-13 to the County Clerk. Motion carried 4-1. Uttke was absent.

Field continued with 2015 financial information. Fleet and shop overhead costs are currently higher than anticipated due to fewer revenue hours from snow removal. Snow and Ice budget looks good going into 2015 winter months and Field anticipates to have additional snow and ice funds to carry forward to 2016. Other highway projects are currently coming in under budget.

Resolution No. 15-11 – Create One Full-Time Benefited AODA Counselor Position. The Fiscal Note set forth in Resolution No. 15-11 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2015's adopted Budget. Janet Wimmer, Human Services and Health Director informed committee members this position is the last position needed for the Treatment Alternatives Program (TAP). She also noted the TAP program is a reimbursable program with a sunset clause. If funding ends, the program will be discontinued by Dodge County. Motion by Gohr and 2<sup>nd</sup> by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-11 to the County Clerk. Motion carried 4-1. Uttke was absent.

Motion by Schaefer and 2<sup>nd</sup> by Gohr to approve the purchase of 10 portable radios with accessories for \$10,580 from Business Unit (BU) 2061 – Jail and process vouchers when received. Motion carried 4-1. Uttke was absent.

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Jim Mielke, Administrator presented information on the 2015-2017 Proposed State Budget. Revenues are estimated to be down. State Finance Budgets are anticipated to be final by Memorial Day.

Julie Kolp, Finance Director presented preliminary 2014 General Fund closing information. Information provided included Adopted Tax Levy and actual numbers for preliminary closing. Kolp noted that worker's compensation insurance decreased while other county insurances increased. This is an area of concern for Human Resources since some insurances are self-funded. Physical Facilities is anticipated to turn back due to the office building sale. Veteran Services had savings from a change in staffing. UW Extension had savings from the Crop Agent vacancy position. Human Services and Health's estimated closing with a \$730,972 deficit. County Board Resolution No. 14-66 authorized a General Fund transfer up to \$1,153,802.

Bill Wiley, Clearview Director of Financial Services presented information on Clearview's preliminary 2014 closing. According to Wiley, it's difficult to budget revenue due to change in resident insurance status. Revenues fluctuate due to census and adjustments. Wiley continues to work with auditors regarding adjustments.

Wiley continued with financial information on 2015. Clearview experienced \$900,000 in adjustments for write-off of bad debt and allowance for doubtful accounts. Marsh Counties Health Alliance (MCHA) experienced collective losses as a result of these adjustments. The committee requested updated hard copies of Clearview's financial status for June's Finance Committee meeting.

Ken Kamps, Human Services and Health Fiscal and Support Services Division Manager reported on Human Services and Health's 2015 financial status. Areas commented on by Kamps include:

- Aging and Senior Dining are under budget \$927 and \$42,567 respectively due to availability of grant dollars. Typically, toward year-end when grant funding runs out, maintaining these budgets becomes more challenging.
- Public Health is currently over budget \$23,611 due to unrecorded March Community Aids Reporting System (CARS) revenue, unbudgeted sick payout, one-time-a-year Code Red Expenditures, and over budgeted Women, Infants and Children (WIC) expenditures.
- Clinical Services is currently \$730,847 over budget mainly due to mental health community based residential facility (CBRF) and inpatient institutional costs, however significant revenues and expenditures still needs to be posted. Unposted Basic County Allocation revenue of \$414,518 and other outpatient and CARS revenue are anticipated to offset most of the overage.
- Social Services is currently \$336,935 over budget mainly due to Integrated Safety programs but unrecorded revenues are anticipated to more than cover the overage.

Following posting of unrecorded revenues and expenditures for February and March, Kamp anticipates Human Services and Health to be over budget \$211,110.

Kamps assured committee members that Human Service and Health staff continually strive to reduce costs by providing alternatives placements for institutional placements and are considering the potential of using nurse practitioner services to reduce physician costs.

Kolp continued with the "Budget Amendment Policy" carried over from April's meeting. Kolp reported the policy had been modified from the one previously presented. Revisions include providing department head authority to reclassify revenues and expenditures at the Business Unit (BU) level. Discussion continued regarding parameters for authority of approval at the Finance Committee level opposed to

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County Board level for reclassification between BUs. Gohr requested an analysis on budgeted dollars per BU. The policy was tabled until the committee reviewed the analysis.

Kolp presented the "Vehicle Deductibles Policy" carried over from April's meeting. A change was made to the policy since presented. Clarification for coverage of deductible amounts between \$2,500 and \$5,000 was added. Motion by Gohr and 2<sup>nd</sup> by Adelmeyer to approve the Vehicle Deductible Policy as presented. Motion carried 4-1. Uttke was absent.

Kolp presented the "US Bank Purchase Card Rebate Allocation Policy" carried over from April's meeting. Kolp reported there weren't any changes to this policy. It was presented to Management Council and department heads were appreciative of the potential for receiving their rebate portion. Motion by Schaefer and 2<sup>nd</sup> by Adelmeyer to approve the US Bank Purchase Card Rebate Allocation Policy. Motion carried 4-1. Uttke was absent.

The County Treasurer provided committee members copies of March 2015's report of working cash account and April 2015 county investment holdings for review.

The monthly county state sales tax remittance reports were reviewed. April 2015's remittance for February was \$469,683 compared to \$433,718 from the same period in 2014. The fiscal year remittance to date is \$1,750,420 compared to \$1,731,666 the same time period in 2014.

Kolp presented committee members with an updated on the Kronos project. According to Kolp, Kronos is live at Clearview. There have been a few glitches with the fingerprint time stamp feature and five checks were printed without routing numbers. Overall, things seem to be going well. Implementation of Activities for Highway is just underway and Sheriff's Telestaff is still soft-live. It's anticipated that Talent Acquisition and Performance Reviews will be implemented in the future.

Baker Tilly will be on site Friday, May 29<sup>th</sup> to hold kick-off meetings for the operational review project. Russ Kottke, Donna Maly, Phil Gohr, Jim Mielke and Julie Kolp were asked to service on the committee. Other site visits will be June 29<sup>th</sup> through July 1<sup>st</sup> and July 27<sup>th</sup> and 28<sup>th</sup>.

Next regular meeting is scheduled for Tuesday June 9, 2015 at 9:00 a.m. at the Clearview Gathering Room, 198 County DF, Juneau, Wisconsin.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:50 a.m.

Gerald Adelmeyer,



Secretary